

2008 California Volunteer Manual

Introduction Section

IMPORTANT DUE DATES

April 15, 2009	<p>Last day to file and pay the 2008 amounts your clients owe to avoid penalties and interest. See form FTB 3519 for more information.</p> <p><i>If a client is living or traveling outside the United States on April 15, 2009, the due dates for filing their return and paying their tax is different.</i></p>
October 15, 2009	<p>Last day for your clients to file their 2008 return to avoid penalties and interest computed from the original due date of April 15, 2009.</p>
April 15, 2009 June 15, 2009 September 15, 2009 January 15, 2010	<p>Due dates for 2009 estimated tax payments. Generally, your clients do not have to make estimated tax payments if their California withholding in each payment period totals 90% of their required annual payment. Also, they will not have to make estimated tax payments if they pay enough through withholding to keep the amount they owe with their return under \$500 (\$250 if married/RDP filing separately). However, if they do not pay enough tax either through withholding or by making estimated tax payments, they may have an underpayment penalty. See Form 540-ES instructions for more information.</p> <p><i>VITA/TCE training does not cover instructions on how to calculate estimated tax payments.</i></p>